simultaneously with his entering upon possession, submits an application for the land in the prescribed form. Under this Rule, you can give intimation to the Amildar in cases in which, in consequence of land slips, it is necessary to add Government land to a raiyat's holding.

Subject No. 165.
Inamdars' Mohatarfa recovery Rules.

Summary of discussion.—Facilities exist in the Land Revenue Code for Inamdars recovering Land Revenue from their tenants. But Deputy Commissioners refuse to afford the same facilities for collecting the Mohatarfa taxes due. A remedy is required.

Dewan's reply.—The Deputy Commissioner is requested to submit an official representation to Government on this subject.

Subject No. 166.
Size of Shanbhogs' Firkas.

Summary of discussion.—Shanbhog's charges, as constituted by the Survey Department, are often too small. In such cases, one man is capable of looking after more than one circle, but having been constituted into separate circles, he is required to employ a gumasta where these circles are included in his *hak*. Shanbhog's charges, as constituted by the Survey Department, should therefore be enlarged.

Dewan's reply.—This is matter for individual complaint.

Subject No. 167.
Grant of wood to under tenants for house building.

Summary of discussion.—Shikmidars should be granted wood for building their houses at raiyats' privilege rates as in the case of Khatedars themselves.

The Sub-Division Officer explained that a Shikmidar (tenant) was included in the definition of "Raiyat" and that he was granted wood, &c., at reduced rates in the same way as the "Khatedar."

Dewan's reply.—In any case, it is either the Pattadar or the Shikmidar; but not both, that can have the prescribed concessions.

Subject No. 168.
Village roads in the Malnad.

Summary of discussion.—No roads now exist from village to village for cart traffic. In Malnad villages, the raiyats are few and unable to make them. They should be constructed from Local Funds.

The Deputy Commissioner observed that for the past three years, several important cart tracks had been improved by mileage allowances, coupled with the raiyats' help wherever they willingly gave it.

Dewan's reply.—We can't do more. Funds are not available.

Subject No. 169.
Process fees in Courts.

Summary of discussion.—The rates of institution and process fees in Civil Suits are too high. They should be reduced. There ought to be but one fee payable for all processes required to secure the appearance of the same

person. But additional fees are now required in every case in which fresh processes have to issue for persons absent though once served or whose presence is required every time a case is adjourned. This is hard.

Dewan's reply.—The matter will be referred to the Chief Court for the issue of a Circular order in the matter.

Subject No. 170.
Minor Tank maintenance and Irrigation cess.

Summary of discussion.—Tanks yielding a revenue of Rs. 300 and above are not repaired by Government unless contributions are paid. Owing to deteriorated condition of tanks, lands under them, on which heavy assessment is imposed, do not bear full crops. Thus, the Malnad raiyats are impoverished. Repairs to five of such tanks in each hobli should be undertaken by Government, or the irrigation cess should be remitted on the lands below these tanks.

Dewan's reply.—It is under contemplation to remit the irrigation cess. It may be remitted, but will that be sufficient? Hardly so.

Subject No. 171.
Shop taxes on travelling traders.

Summary of discussion.—Mohatarfa tax is imposed on a shop opened by an itinerant dealer in piece goods, &c., in the town in which he resides. He is also compelled to pay similar tax at all the "Sante" or market towns in which he exposes his goods for sale. The practice of levying trade tax from the same person in different places should be abolished.

The Sub-Division Officer observed that Shop Tax was not imposed unless a shop was actually opened in a village or town; that if a petty shop-keeper kept open shops in two or three villages, Mohatarfa shop tax was levied on all such shops; and that vendors of piece goods, &c., who visited markets and exposed their wares in temporary stalls, were not so taxed.

Dewan's reply.—In such cases, the shops are justly liable. The unit of taxation is not the man but the shop.

Subject No. 172.
Sub-Division of soppinbettas.

Summary of discussion.—The existing soppinbetta lands may be separately assigned to individual garden numbers and a record of such assignments maintained in the Taluk Cutcherry. A small area may at the same time be reserved for future allotment.

The Deputy Commissioner explained that no further assignment of Government Forest land was expedient.

Dewan's reply.—When Survey parties were sent, for the purpose of such sub-division and demarcation, the people interested did not want it! The demarcation has accordingly been held in abeyance, and order has been given to the effect that so long as the raiyats in a village are agreed in the manner of enjoying their privileges